



General Assembly

February Session, 2000

***Raised Bill No. 529***

LCO No. 2030

Referred to Committee on Finance, Revenue and Bonding

Introduced by:  
(FIN)

***An Act Concerning The Status Of Certain Taxpayers Under The Admissions Tax.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 12-541 of the general statutes, as amended by section 16 of  
2 public act 99-121, section 52 of public act 99-173, section 57 of public  
3 act 99-241 and section 27 of public act 99-1 of the June special session,  
4 is repealed and the following is substituted in lieu thereof:

5 (a) There is hereby imposed a tax of ten per cent of the admission  
6 charge to any place of amusement, entertainment or recreation, except  
7 that no tax shall be imposed with respect to any admission charge (1)  
8 when the admission charge is less than one dollar or, in the case of any  
9 motion picture show, when the admission charge is not more than five  
10 dollars, (2) when a daily admission charge is imposed which entitles  
11 the patron to participate in an athletic or sporting activity, (3) to any  
12 event, other than events held at the sportsplex, as defined in section  
13 32-651, all of the proceeds from which inure exclusively to an entity  
14 which is exempt from federal income tax under the Internal Revenue  
15 Code, provided such entity actively engages in and assumes the  
16 financial risk associated with the presentation of such event, (4) to any

17 event, other than events held at the sportsplex, as defined in section  
18 32-651, which in the opinion of the commissioner, is conducted  
19 primarily to raise funds for an entity which is exempt from federal  
20 income tax under the Internal Revenue Code, provided the  
21 commissioner is satisfied that the net profit which inures to such entity  
22 from such event will exceed the amount of the admissions tax which,  
23 but for this subdivision, would be imposed upon the person making  
24 such charge to such event, (5) to (A) any event at the Hartford Civic  
25 Center, the New Haven Coliseum, New Britain Beehive Stadium, New  
26 Britain Stadium, effective for events occurring on or after the date such  
27 stadium was placed in service, New Britain Veterans Memorial  
28 Stadium, Bridgeport Harbor Yard Stadium, Stafford Motor Speedway,  
29 Lime Rock Park, Thompson Speedway and Waterford Speedbowl,  
30 facilities owned or managed by the Tennis Foundation of Connecticut  
31 or any successor organization or the William A. O'Neill Convocation  
32 Center, and (B) games of the New Britain Rock Cats, New Haven  
33 Ravens or the Waterbury Spirit, (6) other than for events held at the  
34 sportsplex, as defined in section 32-651, paid by centers of service for  
35 elderly persons, as described in subdivision (d) of section 17b-425, (7)  
36 to any production featuring live performances by actors or musicians  
37 presented at Gateway's Candlewood Playhouse, Ocean Beach Park or  
38 any nonprofit theater or playhouse in the state, provided such theater  
39 or playhouse possesses evidence confirming exemption from federal  
40 tax under Section 501 of the Internal Revenue Code, [or] (8) to any  
41 carnival or amusement ride, (9) to an establishment which was  
42 previously considered a cabaret or similar place under the provisions  
43 of section 12-542 of the general statutes, revision of 1958, revised to  
44 January 1, 1999, provided tax attributable to such establishment was  
45 paid under said section 12-542 prior to July 1, 1999. On and after  
46 January 1, 2001, the tax imposed under this section for the admission  
47 charge to a motion picture show shall be at the rate of eight per cent of  
48 such charge; on and after January 1, 2002, such tax shall be at the rate  
49 of six per cent of such charge; on and after January 1, 2003, such tax  
50 shall be at the rate of four per cent of such charge; on and after January

51 1, 2004, such tax shall be at the rate of two per cent of such charge and  
52 on and after January 1, 2005, the tax imposed under this section shall  
53 not apply to the admission charge to any motion picture show.

54 (b) The tax shall be imposed upon the person making such charge  
55 and reimbursement for the tax shall be collected by such person from  
56 the purchaser. Such reimbursement, termed "tax", shall be paid by the  
57 purchaser to the person making the admission charge. Such tax, when  
58 added to the admission charge, shall be a debt from the purchaser to  
59 the person making the admission charge and shall be recoverable at  
60 law. The amount of tax reimbursement, when so collected, shall be  
61 deemed to be a special fund in trust for the state of Connecticut.

***Statement of Purpose:***

To exempt establishments formerly taxed as cabarets or similar places from the admissions tax and to phase out the admission tax on motion picture shows.

*[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]*